

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 5663 of 2004

Between:

M/s. Harita Finance Ltd., rep.by its Authorised Signatory Mr. G. Saikumar,
s/o G. Lakshmipathy, Jayalakshmi Estates, 24 Haddows Road, Chennai

..... PETITIONER

AND

- 1 The Tax Recovery Officer, Income Tax Department, Range-2, Guntur
- 2 G. Venkateswarlu, R/o 7-5-96. Nirmalanagar, Ongole, Prakasam District
- 3 G. Jayalakshmi W/o G. Venkateswarlu, R/o 7-5-96, Nirmalanagar, Ongole, Prakasam District

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue any Writ or order or direction more particularly one in the nature of Writ of Certiorari calling of the proceedings of the 1st Respondent dt 31-3-2003 in his proceedings No.Sr. No. 15/TRO-2/GNT, holding that the said order is illegal, arbitrary and in violation of principles of natural justice and to quash the same.

Counsel for the Petitioner:MR.RAJA REDDY KONETI

Counsel for the Respondent No.1:Mr.B.Narasimha Sharma, Standing Counsel for INCOME-TAX DEPARTMENT

Counsel for the Respondent Nos.2 & 3: None appeared.

The Court at the admission stage made the following ORDER: (per BN, J)

Heard learned Counsel for the parties.

The only grievance of the petitioner is that the Income-Tax Officer passed the impugned proceedings without sufficient notice to the petitioner. Though on many occasions sufficient opportunity had been provided to the petitioner to appear before the Income-Tax Officer, he did not choose to appear. But, finally, it is an admitted case of the parties that he was served with a notice at Chennai on 10-02-2003 to appear at Guntur on

11-02-2003. The notice was served on him at Chennai on 10-02-2003 in the evening at 7-00 p.m. Therefore, we believe that there was not sufficient time for the petitioner and perhaps it was not practically possible for him to appear before the Income-Tax Officer on the date fixed. For this reason alone, we set aside the order and remit the case back to the Income-Tax Officer, Guntur to pass fresh orders after hearing the petitioner. The petitioner shall appear before the Income-Tax Officer on 19-07-2004. No further notice shall be necessary to be given to the petitioner by the Income-Tax Officer.

The writ petition is accordingly disposed of. No costs.

(BILAL NAZKI, J)

(P.S.NARAYANA, J)

5th JULY, 2004.

Note: copy of this order shall be made available to the parties within one week.

B/o
Kvni/ajr

To

The Tax Recovery Officer, Income Tax Department, Range-2, Guntur.

Two CD copies.